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Taxpayers Should Check Mailing Addresses for Rev. Proc. 2006-1

IR-2006-140, Sept. 7, 2006

WASHINGTON — Taxpayers seeking IRS Chief Counsel advice as outlined in Revenue Procedure 2006-1 are reminded to submit their requests and additional information to the addresses listed in the revenue procedure. There may be some confusion related to a previous new release, IR-2006-138, concerning which mailing address should be used.

The correct Rev. Proc. 2006-1 mailing addresses for individuals and businesses using the U.S. Postal Service to transmit their requests are:

- For all submissions as described in Revenue Procedure 2006-1 other than
 providing additional information on changes in accounting method or period, or a
 § 301.9100 request for an extension of time on a request for change in
 accounting method or period, under the jurisdiction of Income Tax & Accounting,
 direct mail to P.O. Box 7604, Ben Franklin Station, Washington, DC, 20044.
- When providing additional information to assist with the processing of requests for changes in accounting method or period, or a § 301.9100 request for an extension of time on a request for change in accounting method or period, under the jurisdiction of Income Tax & Accounting, direct mail to P.O. Box 14095, Ben Franklin Station, Washington, DC, 20044.

Generally, all other mail whether transmitted by the U.S. Postal Service or a private delivery service should continue to be addressed as follows: (Name), (Title), Internal Revenue Service, Office of Chief Counsel (Office Symbols),1111 Constitution Ave., NW (Room Number), Washington, DC, 20224. The IRS mail contractor will receive, sort and deliver mail addressed as above to personnel in the Office of Chief Counsel at CM #4 in Crystal City or other temporary locations.